Class Code: 2148 Legal Services Series Attorney Group Overtime Code: Exempt Pay Grade: 68

TAX ATTORNEY

<u>**DEFINITION:**</u> Under general direction, performs professional legal work of considerable difficulty in developing, revising and administering tax statutes and regulations for the Navajo Nation; performs related work as assigned.

ESSENTIAL FUNCTIONS: This list is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and tasks performed by incumbents of this class.

TASKS:

Provides legal work of a highly controversial nature for the Office of Navajo Tax Commission; drafts and enacts new tax statutes and regulations to expand and strengthen tax laws of the Navajo Nation; revises existing statues and regulations; initiates change through the normal amendment process of the Navajo Nation Council and its respective Committees; assures newly enacted tax statutes withstand legal challenges pursued in state and federal courts.

Handles administrative appeals involving unfavorable tax assessments, tax refund denials etc; reviews cases; determines cost efficiency by weighing and/or balancing tax revenue disputes with that of pursuing litigation; diplomatically and firmly, negotiates optimum revenue return for the Navajo Nation; improves unfavorable public opinion or perception of the Navajo Nation Taxation program; coordinates with the Department of Justice on appeals.

Serves as legal advisor for tax commission staff; answers questions regarding application of taxes to situations; provides advice and drafts written legal opinions; answer questions and explains details on how taxes are applied; receives comments from taxpayers on the Nations taxes; issues private and public rulings regarding application of Navajo Nation taxes to a particular activity, when taxpayers file requests; assist in the collection of unpaid taxes; prepares and sends monthly reports detailing current issues.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

Knowledge of federal, state and tribal laws and regulations governing tax.

Knowledge of legal research methods and techniques.

Knowledge of tax law and their practical application.

Knowledge of government tax organizations.

Skill in analyzing and organizing facts, evidence, and precedents.

Skill in preparing and presenting legal opinions.

Skill in applying laws to areas of tax dispute.

Skill in establishing and maintaining effective working relationships.

Skill in verbal and written communication.

PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT: Work involves a minimum of physical effort in an office setting.

MINIMUM QUALIFICATIONS:

- A Juris Doctorate Degree.
- Current admission in any state Bar with the intention of seeking and securing admission to the Navajo Nation Bar Association and either the Arizona, New Mexico or Utah State Bar within one (1) year of date of hire.

THE NAVAJO NATION

Class Code: 2148

Legal Services Series

Attorney Group

Overtime Code: Exempt

Pay Grade: 68

TAX ATTORNEY

PREFERRED QUALIFICATIONS:

- Current admission in the Navajo Nation Bar Association and the Arizona, New Mexico or Utah State Bar.
- Two (2) years legal experience in the area of taxation or Federal Indian Law.

Depending upon the needs of the Nation, some incumbents of the class may be required to demonstrate fluency in both the Navajo and English languages as a condition of employment.